Docket No.: 1907-0227PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Shuichi WATANABE et al.

Application No.: 10/543,005

Confirmation No.: 2443

Filed: July 22, 2005

Art Unit: 2112

For: ENCODING DEVICE AND METHOD,

DECODING DEVICE AND METHOD,

PROGRAM, AND RECORDING MEDIUM

Examiner: E.T. Abraham

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 4, 2008, the following amendment and remarks are respectfully submitted in connection with the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.